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COUNTY OF ORANGE INTERNAL AUDIT DEPARTMENT

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INTERNAL AUDITOR'S REPORT

Audit No. 2440

December 16, 2004

TO: Janice V. Goss, Director
Integrated Waste Management Department

SUBJECT: Follow-Up of Department Control Review – Purchasing Card Program
Audit No. 2346

We have completed a follow-up examination of the internal controls over purchasing card transactions of the Integrated Waste Management Department (IWMD). Our examination was limited to reviewing, as of November 30, 2004, actions taken to implement the recommendations made in our audit report dated May 5, 2004.

The original audit report contained two recommendations concerning supporting documentation and account changes. We are pleased to report that our review indicated that both recommendations have been fully implemented.

We appreciate the cooperation and assistance extended to us by the staff of IWMD/Budget and Finance Services during our review.

Sincerely,

Dr. Peter Hughes, CPA
Director, Internal Audit Department

/PH:kw

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